



CANNON BUILDING
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**STATE OF DELAWARE
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Wednesday, July 16, 2014 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	August 20, 2014

MEMBERS PRESENT

Jeffrey Premo, Professional Member, President
Judith Scarborough, Professional Member
Karen Smith, Professional Member
Robert Paretta, Educational Member
John McManus, Professional Member
Robert Mosch, Professional Member

ABSENT

Kathryn Schultz, Professional Member, Secretary
Gary Pippin, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II
Christine Mast, Administrative Specialist III
David Mangler, Director

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA
Jeffrey Weiner, Esquire
William Santora, Santora CPA Group
Paige Schmittinger, DOJ
Carol Aaron, JJ & B
Lorena Hartnett, Wilcox & Fetzer LTD
Ben Rizzo Jr., JJ & B
Sharron Cirillo, Delaware Association of Public Accountants
Stacey Stewart, DOJ

CALL TO ORDER

Mr. Premo called the meeting to order at 9:12 am.

REVIEW OF MINUTES

A motion was made by Mr. Mosch, seconded by Mr. McManus, to approve the minutes dated June 18, 2014. The motion carried unanimously.

UNFINISHED BUSINESS

Re-Review of Applications

A motion was made by Ms. Smith, seconded by Mr. Paretta, to approve the application of David McConnell. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. Paretta, to approve the application of Fan Dan. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. Paretta, to approve the application of Adrian Albidress. The motion carried unanimously.

A motion was made by Ms. Smith, seconded by Mr. Paretta, to approve the new application of Lau Associates(which the Board requested) demonstrating that Ms. Peterson has an equity interest in Lau Associates. The motion carried unanimously.

Review and Consideration of Order- Lau Associates

The Board reviewed, approved and signed Lau Associates Board Order.

Final Denial of Applications

A motion was made by Mr. Paretta, seconded by Mr. McManus, to approve the final denial of “incomplete applications” for Timothy Butters, Aaron Cheung, John Constantine, Ho Yin Chung, Trishna Devasper, Dan Caputo,Jr., Clair Cousins, Florinda Dias, Maung Hwan Pag, Syed Shahabuddin, Simon-Hugues Roy,Sampada Uday Phanse, Lauren Harper, Min Ah Kim, David Meschel, Masaki Oka, Andrey Glispie, Thomas Garland, Shruti Jain, Gerard Cooper, Joseph Ward, Stephen Triano, Wei Tong, Robert Tompkins, Densingh Thambiraj, Issac Solomon, Nischal Siwakoti, Tanja Scott and Brian Campbell. The motion carried unanimously.

Board Deliberations on Hearing Officers Recommendation- Donald Rice

A motion was made by Mr. McManus, seconded by Ms. Smith, to modify the hearing officer recommendation for Donald Rice and include additional provision in the Board’s order. The motion carried unanimously.

NEW BUSINESS

Public Hearing on Proposed Changes to Regulations- 11.2.1 & 11.2.2.2

Deputy Attorney General Kevin Maloney went on record at 9:30 a.m. Mr. Maloney stated that the hearing is to adopt proposed amendments to the Rules and Regulations which published in the Registrar. Court Reporter marked as Board exhibit #1 as the

publication of hearing in The News Journal Newspaper and the Board exhibit #2 as the publication of hearing in The Delaware State Newspaper.

Mr. Maloney advised of changes reflected in the amended Rules and Regulations.

There was no public comment at the meeting. Written comment will be accepted 15 days after the hearing.

The Board will deliberate on the proposed regulations at the August Board meeting.

The hearing went off record at 9:38 a.m.

Disciplinary Hearing- William Santora

A motion was made by Mr. Paretta, seconded by Mr. Premo, for the hearing to be continued so the parties have the opportunity to work together and share information.

The hearing will be rescheduled for another date, possibly in September or October. Mr. McManus recused himself from the vote. Motion carried.

Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Paretta seconded by Mr. McManus, to approve the application of Amy Henretty. The motion carried unanimously.

A motion was made by Mr. Paretta, seconded by Mr. McManus, to table the application of Adrian Albidress contingent upon receipt of a new application with correction to question #10. The motion carried unanimously.

A motion was made by Mr. Paretta, seconded by Mr. McManus, to table the application of Angelo Tremolada due to insufficient experience under supervision of a licensed CPA. The motion carried unanimously.

A motion was made by Mr. Paretta, seconded by Mr. McManus, to approve the application of Jacqueline O'Neill. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. McManus, to approve the application of Nicholas Hollander. The motion carried unanimously.

Review of Firm Applications

A motion was made by Mr. McManus, seconded by Mr. Paretta to approve the application of Bockman Healthcare Consulting Solutions. The motion carried unanimously.

Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Mr. McManus, to ratify the CPA Certificate application of Shinichi Takaka. The motion carried unanimously.

Complaint Status

04-03-11	Assigned to Board
04-03-13	Referred to AG

04-02-12	Assigned to Board
04-04-12	Closed
04-02-13	Assigned to Hearing Officer
04-01-13	Closed
04-12-12	Closed
04-13-12	Referred to AG
04-05-13	Awaiting Assignment
04-08-13	Open

CORRESPONDENCE

Email from Angelo Tremolada

Mr. Tremolada sent an email explaining his experience and requesting feedback from the Board as to how to obtain experience at his current job where there is not a licensed CPA supervisor present. The Board responded by requesting that Mr. Tremolada refer to 5.2 and 5.3 of the Rules and Regulations.

Email from Augustine Amorighoye

Mr. Amorighoye sent an email requesting the Board's permission for an extension of CPE's for the 2011-2013 renewal. The Board reviewed his email and discussed the extension. The Board questioned whether Mr. Amorighoye's license can be "put on hold" or on "inactive" status until he completes the required CPE's that the Board is requesting. Ms. Brown stated that she will communicate with upper management to see if that is allowed. Ms. Brown will add this to next month's agenda for further review. A motion was made by Mr. Mosch, seconded by Mr. McManus, to grant Mr. Amorighoye an extension and request that he submits 40 hours of CPE (including Ethics) by December 31, 2014, none of which can be used for the upcoming renewal of 2013-2015. Mr. Amorighoye also has to submit the required 80 hours of CPE for the 2013-2015 renewal. The motion carried unanimously.

Email from Johnachan Gnalian

Mr. Gnalian sent the Board an email requesting permission for an exemption from CPE's for the 2011-2013 renewal period due to foreign residency. A motion was made by Mr. Mosch, seconded by Ms. Scarborough, to deny the request for exemption. The motion carried unanimously.

Email from Sylvia Manning-Walters

Ms. Manning-Walters sent the Board an email requesting permission for an exemption from CPE's for the 2011-2013 renewal period due to foreign residency. A motion was made by Mr. Mosch, seconded by Ms. Smith, to deny the request for exemption. The motion carried unanimously.

OTHER BUSINESS BEFORE THE BOARD

Update on ALD

Ms. Brown informed the Board that there are no new updates on ALD.

Delaware Code

The Board reviewed and discussed the revisions to the Delaware Code. The Board is in the process of making statutory changes. The Board discussed the revisions to Sections 102, 103, 105, 106, 107, 108, 109, 110, 111, 113 and 114.

The Board reviewed and discussed the proposed regulation change on 10.4 of the Rules and Regulations. A motion was made by Mr. Paretta, seconded by Mr. Mosch to approve the changes that were indicated.

The Board is requesting that they receive and review all firm permit name changes that come to the Division.

PUBLIC COMMENT

NEXT SCHEDULED MEETING

The next meeting will be held August 20, 2014 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Mr. Premo, seconded by Mr. Mosch, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 12:15 p.m.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown
Administrative Specialist II